**IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH**
**AT HYDERABAD**

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

**THE HON'BLE MR JUSTICE BILAL NAZKI**

**and**
**THE HON'BLE MR JUSTICE S.ANANDA REDDY**

**WRIT PETITION NO : 16474 of 2004**

Between:

M/s.Methodex Infres Limited, 306-307, Swapnalok Complex, Sarojini Devi Road, Secunderabad-500 003, rep., by its Business Operations Manager, Mr.K.Santosh

..... PETITIONER

AND

1 The Commercial tax Officer, General Bazar Circle, Secunderabad.
2 The Appellate Deputy Commissioner (CT), Secunderabad Division, Secunderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent in CCT's Ref.No.LIII(1)/1677/2004 dated 25-8-2004 refusing to grant stay of collection of disputed tax of Rs.3,75,090/- for the assessment year 2000-01 (APGST) as arbitrary and unjustified and consequently restrain the 1st respondent from taking any coercive steps for recovery of disputed tax pending disposal of the appeal before the 2nd respondent.

Counsel for the Petitioner: MR.S.DWARAKANATH

Counsel for the Respondents: SPECIAL STANDING COUNSEL FOR COMMERCIAL TAX

**The Court made the following O R D E R:**

(Per the Hon'ble Sri Justice Bilal Nazki).

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending appeal, application for stay filed by the petitioner was dismissed by the Additional Commissioner of Commercial Taxes, Hyderabad. We have gone through the record and heard learned Counsel for the parties. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the Additional Commissioner of Commercial Taxes and direct that half of the disputed tax liability shall be paid by the petitioner within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

22nd September, 2004.

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(S.ANANDA REDDY, J)

vrn

To

1 The Commercial tax Officer, General Bazar Circle, Secunderabad.
2 The Appellate Deputy Commissioner (CT), Secunderabad Division, Secunderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

4 Two C.D copies.